

**2023 Corporate Return**  
prepared for:

**WESTERN WINDS HOMEOWNERS ASSOCIATION INC**  
405 E WETMORE RD #117-170  
TUCSON, AZ 85705

**HILL & HILL ACCOUNTING**  
4225 E GRANT RD STE 1  
TUCSON, AZ 85712

HILL & HILL ACCOUNTING  
4225 E GRANT RD #1  
TUCSON AZ 85712-2520  
jhill548@aol.com  
Tel: (520) 795-4210 Fax: (520) 323-2026

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January 30, 2024

WESTERN WINDS HOMEOWNERS ASSOCIATION INC  
405 E WETMORE RD #117-170  
TUCSON AZ 85705

For Professional Services Rendered:

Preparation of Form 1120-H and Form 120A:	175.00
Preparation of Financial Statements:	75.00
<hr/>	
Total Fee .....	\$ 250.00
Prior Balance .....	\$ 0.00
Received on Account .....	\$ 0.00
<hr/>	
Amount Due .....	\$ 250.00

**HILL & HILL ACCOUNTING**  
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**TUCSON AZ 85712-2520**  
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WESTERN WINDS HOMEOWNERS ASSOCIATION INC  
405 E WETMORE RD #117-170 TUCSON AZ 85705

Balance Sheet  
December 31, 2023

**ASSETS**

Current Assets:

Cash in Bank	\$ 7,961	
Accounts Receivable	2,350	
Cash in Savings	<u>25,826</u>	
Total Current Assets		\$ 36,137

Fixed Assets:

Land	\$ 1,000	
Total Fixed Assets		<u>1,000</u>

**TOTAL ASSETS**

\$ 37,137

**LIABILITIES**

Current Liabilities:

State Income Tax	\$ 50	
Total Current Liabilities		\$ 50

**TOTAL LIABILITIES**

50

**EQUITY**

Retained Earnings	\$ 21,740	
Year to Date Earnings	<u>15,347</u>	
Total Stockholder's Equity		<u>37,087</u>

**TOTAL LIABILITIES AND STOCKHOLDER'S EQUITY**

\$ 37,137

Prepared from information provided by client, unaudited and unverified, cash basis.

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WESTERN WINDS HOMEOWNERS ASSOCIATION INC  
405 E WETMORE RD #117-170 TUCSON AZ 85705

**STATEMENT OF INCOME**  
Period: For the Year Ended December 31, 2023

Income:			
Dues	\$	67,643	
Late Fees		750	
Convenience Fees		104	
Transfer Fees		800	
New Lease Fees		25	
Gross Income			\$ 69,322
Operating Expenses:			
Accounting		1,694	
Advertising		50	
Insurance		1,841	
Laundry and Cleaning		8,130	
Legal and Professional		1,650	
Licenses and Permits		10	
Office Expense		1,065	
Outside Services		20	
Postage		511	
Repairs		2,267	
Taxes-Other		67	
Utilities		9,062	
Landscaping		16,725	
Management Fees		6,580	
Paypal Processing Fee		98	
UPS Store		173	
Statutory Agent		149	
Pest Control		3,885	
Total Operating Expenses			<u>53,977</u>
Net Operating Income (Loss)			15,345
Other Income:			
Interest		2	
Total Other Income			<u>2</u>
NET INCOME (LOSS)			<u>\$ 15,347</u>

Prepared from information provided by client, unaudited and unverified, cash basis.

1 **HALK, OETINGER, AND BROWN, PLLC**  
John Halk (032166)

2 373 S. Main Avenue,  
3 Tucson, Arizona 85701  
4 Ph: (602) 952-6925  
5 Fax: 888-202-0059  
6 blg@azhoalaw.net  
Attorneys for Plaintiff

7 **IN THE SUPERIOR COURT OF THE STATE OF ARIZONA**  
8 **IN AND FOR THE COUNTY OF PIMA**

9 WESTERN WINDS HOMEOWNERS  
ASSOCIATION, an Arizona non-profit  
10 corporation,

11 Plaintiff,

12 vs.

13 KNOWN AND UNKNOWN HEIRS OF  
14 JUDITH MIRES, JOHN and JANE DOES  
15 1-10; ABC BONDING COMPANIES;  
16 XYZ CORPORATIONS, and GREEN and  
17 BLACK PARTNERSHIPS OR LIMITED  
LIABILITY COMPANIES,

18 Defendants.

Case No. \_\_\_\_\_

**COMPLAINT**

(Lien Foreclosure)

19 Plaintiff Western Winds Homeowners Association ("Western Winds") alleges as follows  
20 for its claim against the Defendants:

21 1. Western Winds is a non-profit Homeowners Association.

22 2. Upon information and belief, Defendant Known and Unknown Heirs of Judith  
23 Mires is located within Pima County, Arizona and at all material times owned that real property  
24 located at 4172 N Western Winds Dr, Tucson, Arizona (the "Property").

25 3. The Property is located in Pima County and is legally described as:

26 **LOT 32, CARPORT AND STORAGE, LOT 32-C OF WESTERN WINDS**  
27 **TOWNHOUSES, PIMA COUNTY, ARIZONA, ACCORDING TO THE MAP**



1                   **OF RECORD IN THE OFFICE OF THE COUNTY RECORDER, IN BOOK 30**  
2                   **OF MAPS, PAGE 36.**

3                   Aka: 4172 N Western Winds Dr, Tucson, AZ

4                   4.     The Property is subject to a Declaration of Covenants, Conditions and  
5                   Restrictions ("Declaration") recorded with the Pima County Recorder's Office.

6                   5.     Venue is proper under A.R.S. §12-401.

7                   6.     Under the Declaration and Arizona law, the Association is authorized to levy and  
8                   collect from owners assessments or charges for the costs and expenses incurred in the  
9                   performance of the Association's obligation under the Declaration, which may include  
10                  maintenance, repair, administration, improvements, management and/or insurance for the  
11                  condominium or planned community as well as late charges, interest and related costs of  
12                  collection.

13                  7.     Under the Declaration and Arizona law, the Defendant is contractually obligated to  
14                  pay the Association dues assessments, late charges, interest, costs of collection, reasonable  
15                  attorneys' fees, and costs of court.

16                  8.     Defendant breached the contractual obligation to the Association by failing to  
17                  pay dues assessments, costs of collection, late charges, and interest.

18                  9.     Under the Declaration and Arizona law, the past due assessments, late charges,  
19                  interest, and costs of collection levied against Defendant are also secured by a lien against the  
20                  Property, notice of which was given upon recordation of the CC&Rs and A.R.S. § 33-1807.

21                               **FIRST CLAIM FOR RELIEF**

22                               Lien Foreclosure

23                  10.    Plaintiff realleges and incorporates all pleadings alleged above as though stated  
24                  in their entirety.

25                  11.    As the result of Defendant failure to pay assessments, the amount set forth herein  
26                  is secured by a lien against the Property.

27                  12.    As of the filing of this complaint, Defendant has been delinquent in the payment  
28                  of monies secured by the lien for a period of one year or more, or the amount due secured by

1 the lien, excluding reasonable collection fees, reasonable attorney fees and charges for late  
2 payment of and cost incurred with respect to the assessments is \$1,200 or more.

3 13. The lien balance due as of the filing of this Complaint is an amount to be proven  
4 at trial and includes assessments, late fees, costs of collection and attorney fees all of which are  
5 included in the Plaintiff's lien pursuant to the Declaration and A.R.S. § 33-1807, together with  
6 interest due thereon at the highest rate permitted by law, until all amounts are paid in full.

7 14. Plaintiff obtained a real estate litigation guarantee and has been obliged to  
8 employ counsel to prosecute this action. Pursuant to the terms of the Declaration, Bylaws and  
9 Articles of Incorporation of the Association, Plaintiff is entitled to receive its costs incurred  
10 herein and reasonable attorneys' fees for its counsel herein. Plaintiff may advance further sums  
11 during the pending of this action for taxes, insurance premiums, costs of this action and the  
12 receivership proceedings and other expenses or costs permitted under the terms of the operative  
13 documents and Arizona statutes, and the payment or advance of all such sums are secured by  
14 the lien of the Association.

15 15. Known and Unknown Heirs of Judith Mires is named as Defendant herein as a  
16 purported record title holder of the Property pursuant to the litigation guarantee secured by  
17 Plaintiff.

18 16. Diana Garner is named as Defendant herein as a known heir of Judith Mires.

19 17. All conditions precedent have been performed or have occurred.

20 18. This action arises out of contract, and the Association is entitled to recover its  
21 reasonable attorneys' fees pursuant to the CC&R's, Bylaws and Articles of Incorporation of the  
22 Association and pursuant to A.R.S. § 12-341.01 and § 33-1807.

23 **SECOND CLAIM FOR RELIEF**

24 **Breach of Contract**

25 19. Plaintiff realleges and incorporates all pleadings alleged above as though stated  
26 in their entirety.  
27  
28

1           20. Defendant Known and Unknown Heirs of Judith Mires breached their contractual  
2 obligation to the Association by failing to pay dues assessments, collection charges, fines, late  
3 charges and interest in an amount to be proven at trial.

4           21. The Association is entitled to recover its reasonable attorneys' fees pursuant to the  
5 Declaration, other legal documents, A.R.S. § 33-1256(H), A.R.S. § 33-1807(H), or A.R.S. §12-  
6 341.01 as a result of Defendant's breach of his contractual obligation to pay his assessments.

7           22. Pursuant to the Declaration and/or Arizona law, the Association is entitled to pre-  
8 and post-judgment interest on unpaid, delinquent assessments at the legal rate of 10%, because  
9 the sums are liquidated.

10           WHEREFORE, Plaintiff prays for judgment:

11           1. Declaring that there is an indebtedness due and owing to Plaintiff under the  
12 CC&R's, Bylaws and Articles of Incorporation of the Association for:

13               a. A principal sum to be proven at trial, plus interest thereon at the highest  
14 rate permitted by law, until foreclosure;

15               b. The amount of Plaintiff's costs herein, including costs of foreclosure, title  
16 search and accruing costs to Plaintiff;

17               c. Reasonable attorneys' fees to be fixed by the Court;

18               d. The amount of all costs and expenses incurred in connection with any  
19 receivership proceedings herein, together with interest thereon;

20               e. Any sums advanced by Plaintiff to the receiver or otherwise during the  
21 pending of this action to protect or care for the security, together with interest thereon.

22           2. Declaring that assessments, late fees, interest, and costs of collection in the  
23 amount to be proven at trial, plus interest thereon at the highest rate permitted by law, until  
24 foreclosure, are secured by a superior priority lien upon the Property which is prior and superior  
25 to any right, title, interest, lien, equity or estate of the named Defendants herein;

26           3. Declaring that the Association's lien is not subject to any homestead filing  
27 pursuant to the express language of A.R.S. § 33-1807(C);



1           4.     Foreclosing the interests of the Defendants, and all persons claiming under them,  
2 and forever barring the Defendants herein from any or all right, title, claim, interest or lien in  
3 and to the Property or with respect thereto, except such rights of redemption as they may have  
4 by law;

5           5.     Declaring that the lien be foreclosed and a special execution be issued to the  
6 Sheriff of Pima County, Arizona, directing him to seize and sell the Property as under execution  
7 in partial satisfaction of all amounts due Plaintiff as aforesaid;

8           6.     Directing that at the sale it shall not be necessary that any personal property be  
9 present at the place of sale and that the Property, together with any and all personal property,  
10 be sold at public auction, either separately or as a unit, according to law, and that Plaintiff may  
11 be the purchaser at such sale;

12          7.     Declaring that the redemption period is thirty (30) days, in accordance with  
13 A.R.S. § 12-1282, as amended, if the Court determines that the Property is not now and has not  
14 been used at any time pertinent hereto primarily for agricultural or grazing purposes and has  
15 been abandoned; otherwise, for a determination that the redemption period is six (6) months;

16          8.     Ordering that upon the sale of the Property, the Sheriff shall issue a certificate of  
17 sale to the purchaser, and after the expiration of the statutory redemption period pertaining to  
18 real property, if redemption is not made, the Sheriff shall execute a Deed to the holder of said  
19 certificate and the grantee therein shall be let into the premises upon presentation of said Deed;  
20 and that if the grantee or its assignee are not let into possession upon presentation of said Deed  
21 therefore, a writ of possession will issue without further Order of the Court;

22           **DATED** this 26th day of October, 2023.

23  
24                           **HALK, OETINGER, AND BROWN, PLLC**

25                           /s/John Halk  
26                           John Halk  
27                           373 S. Main Avenue,  
                              Tucson, Arizona 85701  
                              Attorney for Plaintiff

U.S. Income Tax Return  
for Homeowners Associations

OMB No. 1545-0123

2023

Go to [www.irs.gov/Form1120H](http://www.irs.gov/Form1120H) for instructions and the latest information.

For calendar year 2023 or tax year beginning

, 2023, and ending

, 20

TYPE OR PRINT	Name WESTERN WINDS HOMEOWNERS ASSOCIATION INC.	Employer identification number 86-0404620
	Number, street, and room or suite no. If a P.O. box, see instructions. 405 E WETMORE RD #117-170	Date association formed 12/07/1978
	City or town, state or province, country, and ZIP or foreign postal code TUCSON, AZ 85705	

Check if: (1) ☐ Final return (2) ☐ Name change (3) ☐ Address change (4) ☐ Amended return

A Check type of homeowners association: ☐ Condominium management association ☒ Residential real estate association ☐ Timeshare association

B	Total exempt function income. Must meet 60% gross income test. See instructions	69,322
C	Total expenditures made for purposes described in 90% expenditure test. See instructions	53,677
D	Association's total expenditures for the tax year. See instructions	53,977
E	Tax-exempt interest received or accrued during the tax year	

## Gross Income (excluding exempt function income)

1	Dividends	
2	Taxable interest	
3	Gross rents	2
4	Gross royalties	
5	Capital gain net income (attach Schedule D (Form 1120))	
6	Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)	
7	Other income (excluding exempt function income) (attach statement)	
8	Gross income (excluding exempt function income). Add lines 1 through 7	2

## Deductions (directly connected to the production of gross income, excluding exempt function income)

9	Salaries and wages	
10	Repairs and maintenance	
11	Rents	
12	Taxes and licenses	
13	Interest	50
14	Depreciation (attach Form 4562)	
15	Other deductions (attach statement)	
16	Total deductions. Add lines 9 through 15	250
17	Taxable income before specific deduction of \$100. Subtract line 16 from line 8	300
18	Specific deduction of \$100	0

## Tax and Payments

19	Taxable income. Subtract line 18 from line 17	0
20	Enter 30% (0.30) of line 19. (Timeshare associations, enter 32% (0.32) of line 19.)	0
21	Tax credits (see instructions)	
22	Total tax. Subtract line 21 from line 20. See instructions for recapture of certain credits	0
23a	Preceding year's overpayment credited to the current year	
23b	Current year's estimated tax payments	
23c	Tax deposited with Form 7004	0
23d	Credit for tax paid on undistributed capital gains (attach Form 2439)	
23e	Credit for federal tax paid on fuels (attach Form 4136)	
23f	Elective payment election amount from Form 3800	
23g	Total payments and credits. Combine lines 23a through 23f	0
24	Amount owed. Subtract line 23g from line 22. See instructions	0
25	Overpayment. Subtract line 22 from line 23g	0
26	Enter amount of line 25 you want: Credited to 2024 estimated tax Refunded	

Sign  
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer  
Nigel D. L. Brooks

Date

2/27/2024 President

Title

May the IRS discuss this return with the preparer shown below? See instructions. ☒ Yes ☐ No

Paid  
Preparer  
Use Only

Print/Type preparer's name

JEFFREY J HILL

Preparer's signature

Jeffrey J. Hill

Date

1-30-24

Check ☒ if self-employed

PTIN

P00024392

Firm's name HILL &amp; HILL ACCOUNTING

Firm's address 4225 E GRANT RD #1

TUCSON AZ 85712-2520

Firm's EIN 86-6082163

Phone no. (520) 795-4210



For the ☒ calendar year 2023 or ☐ fiscal year beginning 1, 1, 2023 and ending 1, 2, 0.

☐ Check this box if this return is based on a 52/53 week taxable year.

Business Telephone Number (with area code)	Name	Employer Identification Number (EIN)
(415) 430-5218	WESTERN WINDS HOMEOWNERS ASSOCIATION INC	86-0404620
Business Activity Code (from federal Form 1120)	Address - number and street or PO Box	
NA	405 E WETMORE RD #117-170	
	City, Town or Post Office	State ZIP Code
	TUCSON	AZ 85705

**IMPORTANT: Do not use Form 120A to file an Arizona combined or consolidated return. Use Form 120.**

Check box if return is filed under extension:

☒ 82F ☐

REVENUE USE ONLY. DO NOT MARK IN THIS AREA.

88

**68** Check box if:

A ☐ This is a first return B ☐ Name change C ☐ Address change

A Is FEDERAL return filed on a consolidated basis? ☐ Yes ☒ No

If "Yes", list EIN of common parent from consolidated return

B Is this the corporation's final ARIZONA return under this EIN? ☐ Yes ☒ No

If "Yes", check one:

1 ☐ Dissolved 2 ☐ Withdrawn 3 ☐ Merged/Reorganized

List EIN of the successor corporation, if any

C **Marijuana Establishments only:**

1 ☐ Adult Use only 2 ☐ Dual Lic. elected for-profit 3 ☐ Dual Lic. did not elect for-profit

81 PM

66 RCVD

### Arizona Taxable Income Computation

1 Taxable income per included federal return.	1	0	00
2 Additions to taxable income from page 2, Schedule A, line A9.	2	50	00
3 Total taxable income: Add lines 1 and 2. Enter the total.	3	50	00
4 Subtractions from taxable income from page 2, Schedule B, line B11.	4	0	00
5 Adjusted income: Subtract line 4 from line 3. Enter the difference.	5	50	00
6 Arizona basis net operating loss carryover: Include computation schedule.	6	0	00
7 Arizona taxable income: Subtract line 6 from line 5. Enter the difference.	7	50	00

### Arizona Tax Liability Computation

8 Enter tax: Tax is 4.9 percent of line 7 or fifty dollars (\$50), whichever is greater.	8	50	00
9 Tax from recapture of tax credits from Arizona Form 300, Part 2, line 23.	9	0	00
10 Subtotal: Add lines 8 and 9. Enter the total.	10	50	00
11 Nonrefundable tax credits from Arizona Form 300, Part 2, line 42.	11	0	00
12 Credit type:			
Enter form number for each nonrefundable credit used: 121 <u>13</u> , 122 <u>13</u> , 123 <u>13</u> , 124 <u>13</u> .			
13 Tax liability: Subtract line 11 from line 10. Enter the difference.	13	50	00

### Tax Payments

14 Refundable tax credits: Check box(es) and enter amount: 141 <input type="checkbox"/> 308 142 <input type="checkbox"/> 334 143 <input type="checkbox"/> 349	14		00
15 Extension payment made with Form 120/165EXT or online: See instructions.	15		00
16 Estimated tax payments: 16a <u>00</u> Claim of Right: 16b <u>00</u> Add 16a and 16b	16c		00
17 Total payments: Add lines 14, 15, and 16c. Enter the total.	17		0 00

### Computation of Total Due or Overpayment

18 Balance of tax due: If line 13 is larger than line 17, subtract line 17 from line 13. Enter the difference. Skip line 19.	18	50	00
19 Overpayment of tax: If line 17 is larger than line 13, subtract line 13 from line 17. Enter the difference.	19	0	00
20 Penalty and interest.	20	0	00
21 Estimated tax underpayment penalty: If Form 220/PTE is included, check box 21A <input type="checkbox"/>	21	0	00
22 TOTAL DUE: See instructions.	22	50	00
23 OVERPAYMENT: See instructions.	23	0	00
24 Amount of line 23 to be applied to 2024 estimated tax.	24		00
25 Amount to be refunded: Subtract line 24 from line 23. Enter the difference.	25		00

Continued on page 2 →

Name (as shown on page 1) <b>WESTERN WINDS HOMEOWNERS ASSOCIATION INC</b>	EIN <b>86-0404620</b>
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**SCHEDULE A Additions to Taxable Income**

A1	Total federal depreciation.....	A1		00
A2	Taxes based on income paid to any state (INCLUDING ARIZONA), local governments or foreign governments .....	A2	50	00
A3	Interest on obligations of other states, foreign countries, or political subdivisions .....	A3		00
A4	Special deductions claimed on federal return.....	A4		00
A5	Federal net operating loss deduction claimed on federal return.....	A5		00
A6	Additions related to Arizona tax credits: See instructions .....	A6		00
A7	Capital loss from exchange of legal tender.....	A7		00
A8	Other additions to federal taxable income: See instructions.....	A8		00
A9	Total: Add lines A1 through A8. Enter the total here and on page 1, line 2.....	A9	50	00

**SCHEDULE B Subtractions From Taxable Income**

B1	Recalculated Arizona depreciation: See instructions .....	B1		00
B2	Basis adjustment for property sold or otherwise disposed of during the taxable year: See instructions .....	B2		00
B3	Dividends received from 50% or more controlled domestic corporations.....	B3		00
B4	Foreign dividend gross-up .....	B4		00
B5	Dividends received from foreign corporations .....	B5		00
B6	Interest on U.S. obligations.....	B6		00
B7	Agricultural crops charitable contribution.....	B7		00
B8	Expenses related to certain federal tax credits: See instructions .....	B8		00
B9	Capital gain from exchange of legal tender .....	B9		00
B10	Other subtractions from federal taxable income: See instructions.....	B10		00
B11	Total: Add lines B1 through B10. Enter the total here and on page 1, line 4 .....	B11	10	00

**SCHEDULE C Additional Information**

- C1 Date business began in Arizona: 1, 2, 0, 7, 1, 9, 7, 8
- C2 Address at which tax records are located for audit purposes: Number/Street: 405 E WETMORE RD #117-170  
City: TUCSON State: AZ ZIP Code: 85705
- C3 The taxpayer designates the individual listed below as the person to contact to schedule an audit of this return and authorizes the disclosure of confidential information to this individual. (See instructions.)  
Name: NIGEL A L BROOKS Office Phone: (415) 430-5218  
Title: TREASURER (Area Code)  
Email: hoa@85705www.com Cell Phone: (415) 430-5218  
(Area Code)
- C4 List prior taxable years ending in MM/DD/YYYY format for which a federal examination has been finalized:  
NA
- NOTE:** A.R.S. § 43-327 requires the taxpayer, within ninety days after final determination, to report these changes under separate cover to the Arizona Department of Revenue or to file amended returns reporting these changes. (See instructions.)
- C5 Indicate tax accounting method: ☒ Cash ☐ Accrual ☐ Other (Specify method.) \_\_\_\_\_

Continued on page 3 →



Name (as shown on page 1)	EIN
WESTERN WINDS HOMEOWNERS ASSOCIATION INC	86-0404620

The following declaration must be signed by one of the following officers: president, treasurer, or any other principal officer.																																								
Declaration	Under penalties of perjury, I, the undersigned officer authorized to sign this return, declare that I have examined this return, including the accompanying schedules and statements, and to the best of my knowledge and belief, it is a true, correct and complete return, made in good faith, for the taxable year stated pursuant to the income tax laws of the State of Arizona.																																							
	<table border="0"> <tr> <td rowspan="2">Please Sign Here</td> <td><u>Nigel A. L. Brooks</u></td> <td><u>2/27/2024</u></td> <td><u>PRESIDENT</u></td> </tr> <tr> <td>OFFICER'S SIGNATURE</td> <td>DATE</td> <td>TITLE</td> </tr> <tr> <td></td> <td colspan="3">OFFICER'S PRINTED NAME <u>NIGEL A. L. Brooks</u></td> </tr> </table>	Please Sign Here	<u>Nigel A. L. Brooks</u>	<u>2/27/2024</u>	<u>PRESIDENT</u>	OFFICER'S SIGNATURE	DATE	TITLE		OFFICER'S PRINTED NAME <u>NIGEL A. L. Brooks</u>																														
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This form must be e-filed unless the corporation has a waiver or is exempt from e-filing. See instructions for details.

**SCHEDULE A Additions to Taxable Income Continued****A6 Additions related to Arizona tax credits:****A** Pollution Control Credit:

1 Excess Federal Depreciation or Amortization.....

2 Excess in Federal Adjusted Basis.....

**B** Credit for Taxes Paid for Coal Consumed in Generating Electrical Power.....**C** Credit for Employment of TANF Recipients.....**D** Credit for Donation of School Site.....**E** Credit for Motion Picture Production Costs.....**F** Credit for Corporate Contributions to School Tuition Organizations.....**G** Credit for Corporate Contributions to School Tuition Organizations for Displaced  
Students or Students with Disabilities.....**H** Total Additions Related to Arizona Tax Credits.

Enter this amount on page 2, Schedule A, line A6.....

**A8 Other additions to federal taxable income:****A** Positive Partnership Income Adjustment.....**B** Federal Exploration Expenses.....**C** Federal Amortization or Depreciation for Facilities and Equipment Amortized

Under Arizona Law:

1 Pollution Control Devices.....

2 Child Care Facilities.....

**D** Expenses and Interest Relating to Income Not Taxed by Arizona.....**E** Amounts Repaid in Current Taxable Year.....**F** Excess Federal Capital Loss Carryover Under a Claim of Right Restoration.....**G** Domestic International Sales Corporations.....**H** Expenditures for the Americans With Disabilities Act.....**I** Total Other Additions to Federal Taxable Income.

Enter this amount on page 2, Schedule A, line A8.....

**SCHEDULE B Subtractions from Taxable Income Continued****B8 Expenses related to certain federal tax credits:****A** Work Opportunity Credit.....**B** Empowerment Zone Employment Credit.....**C** Credit for Employer-Paid Social Security Taxes on Employee Cash Tips.....**D** Indian Employment Credit.....**E** Total Expenses Related to Certain Federal Tax Credits.

Enter this amount on page 2, Schedule B, line B8.....

**B10 Other subtractions from federal taxable income:****A** Refunds of Taxes Based on Income.....**B** Negative Partnership Income Adjustment.....**C** Expense Recapture, Mine Explorations.....**D** Deferred Exploration Expenses.....**E** Exploration Expenses: Oil, Gas or Geothermal Resources.....**F** Arizona Amortization of Facilities and Equipment:

1 Pollution Control Devices.....

2 Cost of Child Care Facilities.....

**G** Interest on Federally Taxable Arizona Obligations Evidenced by Bonds.....**H** Expenses and Interest Relating to Tax-Exempt Income.....**I** Claim of Right Adjustment.....**J** Dividends from Domestic International Sales Corporation (DISC).....**K** Expenditures for the Americans with Disabilities Act.....**L** Contribution in Aid of Construction (see instructions).....**M** Marijuana Establishments **only** (see instructions)1 Federal Disallowed Expenses, **or**.....

2 Federal Taxable Income Attributable to NMMD Operations.....

**N** Total Other Subtractions from Federal Taxable Income.

Enter this amount on page 2, Schedule B, line B10.....